

9/86

NOTE
ACCOMPANYING THE BUDGET OF
1315 FASLI.

BY

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Note on the Budget for 1315 Fasli.

In submitting the Budget Estimates of 1315 Fasli for the consideration and sanction of His Excellency the Minister, I have to observe that again this year their submission has been delayed in consequence of some of the Departmental Budgets not having been received in due time in the Accountant General's office. A large part of the delay in the submission of the Budget of the Revenue Department was due to the redistribution of the districts, which was effected under the orders of Government, dated 23rd Tir 1314 Fasli. By that date, the District Budgets had been submitted to the Subedars or the Revenue Secretariat, but these authorities had to get them revised in view of the new arrangements that had been brought into force. The latest received Budgets were those of the Police and Medical Departments, which reached the Accountant General's office on the 25th and 30th Shehrewar 1314 Fasli, respectively. The Accountant General's Estimate for Debt Head Receipts and Disbursements has reached the Financial Office on the 6th Aban 1314 Fasli (11th September 1905).

Another reason why the present Budget could not be laid earlier before the Government was that the revised estimates for 1314 Fasli, compiled by the different departments had to be reconsidered and to a certain extent altered in the Financial Department. The practice hitherto had been that the Revised Estimates were framed in the Accountant General's office, which was mainly guided in this matter by the actual receipts and expenditure recorded for the first six months of the year. The departments concerned themselves used to give no information whatever as to their probable prospects or requirements. As, however, they were the best judges in this respect, and as they could easily and accurately determine, from the results of the preceding half year, what their actual income or disbursements would be in the succeeding half-year, an order was issued by the Government on 19th Khurdad 1314 Fasli, requiring that each department in submitting its Budget for a coming year should also furnish carefully prepared revised estimates for the current year. Although this order has been complied with in the letter it has not been carried out in the spirit. The object of the order was not that the revised estimates should be merely mechanically prepared by subtracting the amounts already received or spent during the first six months of a year from the whole year's estimates, and putting down the balances as the likely sums to be realised or disbursed during the next six months. This was practically what was being done by the Accountant General's office before. The real aim and scope of the order

was that the Revised Estimates should give a fairly approximate idea of the actual sums to be received or spent by each department during the second half of any year, the computation being based not solely on the figures for the preceding half year, but on such figures taken conjointly with all the circumstances connected with the wants and inner economy of each department, of which the officers of the department only can have the fullest and most accurate knowledge. This aim, however, has not been fulfilled, in as much as the departments have almost followed the same mechanical procedure that had been previously adopted by the Accountant General's office. This has entailed additional work on the Financial Department in revising the Revised Estimates by the light of such information as was already available or could be procured without much loss of time. It is to be hoped that in future the departments will devote greater attention to this point, and will frame their Revised Estimates in consonance with the object contemplated by the order of Government on the subject, so that all unnecessary references and recasting of figures may be obviated, and the Budget punctually laid before the Government.

A.—Accounts of 1313 Fasli.

The financial results for 1313 Fasli, exclusive of Debt Heads, as shown in the present Budget, are eminently satisfactory. The Budget for that year anticipated a deficit of Rs. 2,20,400, but the accounts show a surplus of Rs. 20,09,700 which is principally due to a prosperous agricultural season. The total Revenue and Receipts for that year were estimated at Rs. 4,22,19,500, but yielded Rs. 4,69,03,960, an improvement of Rs. 46,84,460. The actual expenditure on the other hand exceeded the estimates by Rs. 24,54,300.

The chief heads under which increased Receipts were obtained were the following :—

Actual amount realized in 1313 Fasli in excess of the estimates.			
Rs.			
Land Revenue...	...	...	23,00,000
Customs	...	...	6,50,000
Abkari	...	...	6,15,000
Opium	...	...	3,17,000
Forests	...	...	69,000
Berar Rent	...	...	1,74,000
Interest	...	...	1,39,000
Mint ...	...	...	1,94,600
Police	...	...	86,000
Medical	...	...	95,000
Miscellaneous ...	...	...	1,40,000

The large increase in Land Revenue, though partly the result of a good harvest in 1313 Fasli, was to a great extent due to the recovery of previous arrears which had been left outstanding on account of the scarcity in some of the preceding years.

The same reasons account for the rise in the income under Abkari.

The improvement under interest is to some degree attributable to the advance of money from the Government Treasury to the local sowcars for fixed periods at a good rate of interest.

The increase of income under "Mint" is attributable to the larger minting operations that were conducted during the year.

The increases under the heads "Police" and "Medical" arose from larger realizations from the local cess, in consequence of the improvement in the land Revenue collections.

Under "Miscellaneous" the chief item of increase was contributed by "cash Recoveries" which of course is not a permanent source of income.

On the expenditure side, the larger and more important variations were as follows:—

INCREASES.			Rs.
Land Revenue	...	...	88,000
Interest ...	...	...	13,00,000
Mint ...	...	...	2,55,000
Pensions	...	...	54,000
Receptions and state entertain- ments	...	...	96,000
Miscellaneous	...	...	24,18,000
P. W. D. and Irrigation	...	...	6,46,000
Total ...			<hr/> 48,57,000

DECREASES.

			Rs.
Refunds ...	...	...	1,31,000
Compensation	...	...	3,31,000
Customs...	...	...	55,000
Forests ...	...	...	43,000
General Administration	...	...	1,89,000
Courts ...	...	...	55,000
Jails ...	...	...	1,22,000
Police ...	...	...	1,41,000
Education	...	...	38,000
Rusums ...	...	...	1,23,000
Special allowances ...	...	...	36,000
Religious and charitable grants.			84,000
Settlement of old state debts ...			6,50,000
Military...	...	...	3,20,000
Railways	...	...	28,000
Total ...			<u>23,46,000</u>

INCREASES.

The increase of expenditure under Land Revenue was principally due to a large increase under village charges. These charges are calculated on the gross land revenue realized, and consequently when the land revenue collections are higher, as they were in 1313 Fasli, these charges must correspondingly increase.

Under "Interest" an increase of Rs. 13,00,000, is shown. Of this, an excess of Rs. 6,50,000, has been brought about by the transfer of the charges on account of interest on the two Crore loan from head No. 30. "Settlement of old state Debts" to the head "Interest". In the Budget for 1313 Fasli, these charges were lumped together with the payments on account of the principal of the loan, and were shown under head No. 30. This, however, was altered in the accounts, and the Interest was shown under its proper head. Hence the increase, which, however, is counterbalanced by a decrease to the same extent under head No. 30.

The increased expenditure under "Mint" was required for purchase of additional tools, machinery, and materials necessary for the enlarged and growing operations of the Mint, which was turning out a larger number of coins than originally provided for. This extra expenditure, however, was partly counterbalanced by enhanced receipts already referred to above.

The small increase under the head "Pensions" does not call for any remarks.

Of the increase of Rs. 96,000, under State Receptions and Entertainments Rs. 38,000 were due to adjustment of accounts in connection with the visit of His Excellency the Viceroy in 1902 for which no provision had been made in the Budget. There was another increment of Rs. 29,000, in the Toshakhana charges, for which the special sanction of His Highness was obtained. The remaining Rs. 29,000, represented the amount paid for the construction of a camp house at Narsampett where distinguished visitors to Hyderabad usually go for big game shooting, and where the want of a building suitable for the accommodation of such illustrious personages had been long felt. His Highness taking into consideration the fact that he would also use the building when he went out for shikar in that direction has been graciously pleased to offer the payment of half the cost of building from his private purse, thus generously relieving the Government Treasury of a considerable charge.

The largest item of increase under "Miscellaneous" is that for "Purchase of stock." Under this sub-head a provision of Rs. 1,00,000 only had been made, but the price of stock purchased amounts to Rs. 23,32,000, the whole of which has been set apart as a currency reserve. The next item under which the actuals have exceeded the estimate is "Loss by exchange" where the excess is Rs. 85,000. This of course is entirely due to the fluctuations in the market rate of exchange. And lastly, the expenses connected with the Delhi Durbar show an increase of Rs. 81,000.

Under the P. W. Department and Irrigation an increase of Rs. 4,77,957 is due to works carried out under the New Scheme. The cost of such works is met from the Land Revenue derived from the fields irrigated by such works, and the payment therefore necessarily depends on the revenue so realised. No estimate for these payments finds a place in the Budget, and they are made each year from grants sanctioned over and above the Budget. Besides the increase under this item, there was an increase of Rs. 1,68,000 under the budgetted expenditure of the Irrigation Department, which was mainly due to the works undertaken in order to repair breaches in the numerous tanks that were damaged by the heavy rains in 1312 Fasli.

DECREASES.

A large portion of the decrease of expenditure under the various departments is the result of savings on account of vacancies not filled up, or absence of officials on leave, recoveries of fines, contributions, &c., and prevention of needless extraordinary charges, principally due to the stricter supervision and control exercised by the Financial Department in such matters. These do not require any discussion. As regards the decreases under "Refunds" and "Rusums," it should be remembered that the claims under these heads have first to be carefully enquired

into, and it is only after the amounts claimed have been proved and sanctioned that payments are made. Under these circumstances, the actual payments naturally vary from the estimates according to the results of the enquiry, and the time taken up by the proceedings, as some claims may be thrown out and others put off until the investigations are completed. Under "Compensation" a sum of three lakhs was provided in the estimates for 1313 Fasli for compensation to the Sarf-i-khas in lieu of certain Customs duties. But no settlement on the subject was arrived at during that year, and the amount therefore remained unexpended. The considerable decrease of Rs. 6,50,000 under settlement of old State Debts has already been explained in dealing with the corresponding increase under Interest.

B. - Revised Estimates 1214 Fasli.

The original estimates of revenue for 1314 Fasli under service heads aggregated Rs. 4,07,17,000, whilst the total expenditure under those heads was put down at Rs. 4,33,75,575, thus showing a deficit of Rs. 26,58,575. The Revised Estimates now give an income of Rs. 4,48,22,500 and an expenditure of Rs. 4,47,65,600 resulting in a small surplus of Rs. 56,900. The expenditure has thus been increased by nearly 14 lakhs, which sum includes several large unforeseen items, such as provision for the wide-spread damage done by the Moosi river floods in 1312 Fasli, the adjustment of heavy bills in connection with the Delhi Durbar, and the preliminary charges in connection with the approaching Royal visit to Hyderabad, none of which were provided for in the Budget, but all of which have been met from savings effected in the Budget. This result, under which an anticipated deficit of 26½ lakhs has been wiped out, in spite of other unforeseen heavy expenditure incurred, is mainly due to the larger powers of control conferred on the Financial Department, by commands of His Highness, in financial matters, in consequence of which the Financial Department was able to exercise an active check on expenditure. It is hoped that the same powers will be continued in future as they have proved eminently salutary.

The Revised estimates increase the revenue by Rs. 41,05,500, the principal heads of increase being the following —

			Rs.
Land Revenue	...	...	9,60,000
Customs	...	...	9,30,100
Abkari	...	...	47,000
Interest	...	...	97,000
Jails	...	...	30,000
Railways	...	...	2,93,500
Mint	...	...	18,03,100
Total			41,60,700

The fairly good agricultural season of 1314 Fasli accounts for the increases under the first three heads, Land Revenue, Customs and Abkari. Under Land Revenue, the realization of some old arrears is also taken into account. The prosperous condition of the country is reflected in the larger exports that have already taken place, and which give sufficient grounds for raising the estimate of the income under Customs by upwards of 9 lakhs of rupees. Rs. 80,000, of the increase under Interest is due to the interest on the Promissory Notes of the Government of India, newly purchased during the year. Besides this there is an increase of Rs. 10,000, on account of interest on miscellaneous transactions. The increase of revenue under Jails is expected from Jail manufactures, which are gradually extending and improving. The increase of nearly 3 lakhs under Railways is a natural outcome of the improvement of trade as exhibited by the rise of custom revenue already referred to. The largest increase is shown under the Mint receipts. This is due to the fact that the Mint is turning out a larger amount of work than was estimated at the time the Budget for 1314 Fasli was prepared.

The expenditure for 1314 Fasli was originally estimated at Rs 4,33,75,500 but the Revised Estimate places it at Rs. 4,47,65,600 thus showing an increase of Rs. 13,90,100. There are reductions under most of the service heads, in consequence of savings under salaries and of other ordinary causes, which call for no remarks. On the other hand, under certain heads there are increases as shown below :—

			Increase.
State Receptions and entertain-			
ments ...	...	...	11,900
Miscellaneous	...	...	18,52,000
Settlement of old state Debts	...	...	13,90,000
Railways	...	...	96,700

The most important increase occurs under the head Miscellaneous. It is brought about partly by an extra grant of Rs. 2,00,000 for the relief and assistance of people whose houses and property were destroyed or damaged by the heavy floods in the Moosi river in 1312 Fasli, but, principally by an additional expenditure of Rupees 17 lakhs under purchase of stock. Under the latter item a sum of Rs. 20,00,000, was provided in the Budget but the Revised Estimates stand at Rs. 37,00,000. This increase is due to larger profits derived from coinage from bar silver, which profits will be set aside as a currency reserve.

The next large increase is under the settlement of old state debts. This is due to the adjustment of Rupees 14 lakhs in connection with certain claims of Mahanandram Puranmall Sahukar against the

State and the counter claims of the State against him. This adjustment which was sanctioned by His Highness was effected in 1314 Fasli. On the other hand there was a decrease of Rs. 10,000, in other items under this head resulting in a net increase of Rs. 13,90,000, as shown above.

The increase of Rs. 96,700 under Railways occurs under payment of interest on account of the broad gauge line.

The small increase under State Receptions and entertainments does not call for any observation.

C.—Budget Estimate 1315 Fasli.

The Revenue Estimates for 1315 Fasli amount to Rs. 4,19,01,500 showing an increase of Rs. 11,84,500 as compared with the original estimates of 1314 Fasli and a decrease of Rs. 29,21,000 as compared with the revised estimates of that year.

The estimate of expenditure for 1315 Fasli stands at Rs. 4,25,35,700 being Rs. 8,39,875 less than the original estimate, and Rs. 22,29,900 less than the revised estimate of 1314 Fasli.

The figures for 1314 and 1315 Fasli may be contrasted in a tabular form as below :—

Fasli year.	Estimate of Revenue.	Estimate of expenditure.	Deficit.
1314 ...	4,07,17,000	4,33,75,500	26,58,500
1315 ...	4,19,01,500	4,25,35,700	6,34,200

The increase of Rs 11,84,500 in the revenue estimate for 1315 Fasli as compared with the revenue estimate of the preceding year, results from an aggregate increase of Rs. 19,28,000 under certain heads counterbalanced by a total decrease of Rs. 7,43,500 under other heads. Under some heads *i.e.*, the Berar rent, Courts, Police, Public Works Department and Irrigation and Military there is no variation, the estimate for 1314 Fasli being adopted intact. The important increases and decreases occur under the following heads :—

INCREASE.

			Rs.
Land Revenue	...	...	5,00,000
Customs	...	...	7,00,000
Abkari	...	...	1,00,000
Forests	...	...	90,000
Interest	...	...	1,43,000
Jails	...	...	30,000
Medical	...	...	1,00,000
Railways	...	...	2,29,000

DECREASE.

Mint	...	...	6,61,000
Miscellaneous	...	...	74,000

Land Revenue.—Under this head the original estimate of receipts for 1314 Fasli, as framed by the Revenue Department was Rs. 2 crores, but the revised estimate was increased to Rs. 2,09,60,000 by the Department. The actuals for 1313 Fasli, were Rs. 2,43,06,074 but they were abnormally high as a large amount of arrears which had remained unrecovered on account of previous bad seasons was realised in that year. The estimate of 1315 Fasli, therefore, cannot be based on the actuals for 1313 Fasli. The average receipts for the last five years, which include a bad year (1309 Fasli) and a good year (1313 Fasli) were Rs. 2,10,10,500, and they afford a fair standard for arriving at the estimate for 1315 Fasli. The average is very near the revised estimate for 1314 Fasli (Rs. 2,09,60,000) and not much in excess of the actuals for 1312 Fasli (Rs. 2,06,40,000) which year was a moderately prosperous one. The Revenue Department going upon these data, were of opinion that an estimate of Rs. 2,09,60,000 could be framed, but at the same time to be on the safe side they actually suggested a lower estimate of two crores only, as they were not certain, what turn the later monsoon might take, and how the land revenue might be affected thereby. But this estimate appeared unnecessarily low, taking into consideration the high figure of the five years' average, and of the revised estimate for 1314 Fasli, coupled with the fact that the recent rains generally improved the agricultural prospects throughout the State. The estimate has, therefore, been fixed at Rs. 2,05,00,000, showing an increase of 5 lakhs over the estimate for 1314 Fasli.

Customs.—Here the original estimate for 1314 Fasli was Rs. 50,00,000 and the revised estimate for the same year was Rs. 59,30,100. The estimate for 1315 Fasli has been put down at Rs. 50,00,000 by the Commissioner of Customs. The Revenue Secretary thinks that, considering that the season is likely to be an ordinarily good one, the estimate may be raised to Rs. 55,00,000, but suggests that if caution is to be exercised, the Commissioner's figure may be retained. The average income for five years under this head amounts to Rs. 51,58,800, but the actuals in 1311 Fasli and 1313 Fasli were as high as Rs. 56,43,600 and Rs. 56,50,100 respectively, and the revised estimate for 1314 Fasli even goes beyond each of these two figures, being no less than Rs. 59,30,100. Under these circumstances, there appears to be no reason why the estimate for 1315 Fasli should be fixed so low as that suggested by the Commissioner of Customs or the Revenue Secretary. It would be enough to keep within the revised estimate for 1314 Fasli and somewhere near the figures for 1311 and 1313 Fasli. The estimate has, therefore, been put down at Rs. 57,00,000, an increase of 7 lakhs over the last year.

Abkari.—The estimate for the current year is Rs. 1,00,000 in excess of that for 1314 Fasli, which stood at Rs. 47,00,000. The average for five years is Rs. 46,27,300 but the actuals for 1313 Fasli reached

Rs. 51,15,500. Leaving aside this abnormally high figure, Rs. 48,00,000 may be taken as a moderate estimate and that has been adopted in light of the five years' average, combined with the fact that the revised estimate for 1314 Fasli was Rs. 47,47,000.

Forests.—The estimate has been fixed at Rs. 5,60,000 showing an increase of Rs. 90,000 as compared with the estimate for 1314 Fasli. Although the five years' average comes to Rs. 4,25,200 only, the actuals for 1313 Fasli stood at Rs. 5,19,695. The revised estimate for 1314 Fasli has been put down at Rs. 4,80,000 and the Revenue Secretary has suggested an estimate of Rs. 5,58,000 for 1315 Fasli. As the revenue of the department has been rising since 1309 Fasli, and additional expenditure has been sanctioned from time to time to strengthen the establishment and to place the working of the department on efficient footing, an estimate of Rs. 5,60,000 for the income of the Department does not appear to be too high.

Interest.—The estimate for 1315 Fasli, is Rs. 7,00,000, as against Rs. 5,57,000 for 1314 Fasli, showing an advance of Rs. 1,43,000. An increase of Rs. 90,000 occurs under interest on Promissory notes of the Government of India as notes of the enfacéd value of British Government Rs. 40 lakhs have been purchased during the year. Under interest on Mining shares there is also an increase of Rs. 8,000. Then there is an increment of Rs. 50,000 under interest on Miscellaneous loans. This is on account of the Government deposits in the Bank of Bengal, Hyderabad. On the other hand, a small reduction of Rs. 5,000, which does not call for any special remarks, is shown under other items, resulting in a net increase under this head of Rs. 1,43,000 as given above.

Mint.—The estimated income for 1314 Fasli, was Rs. 23,22,000; that for the current year has been put down at Rs. 16,61,000 showing a reduction of Rs. 6,61,000. A decrease of Rs. 5,00,000 occurs under the profits of coinage from bar silver, of 2 lakhs under the receipts from re-minting of old coins other than the Halli Sicca, and of Rs. 1,000 under other Miscellaneous heads. On the other hand, there is an increase of Rs. 40,000 under the receipts from the coinage of copper.

Jails.—The income under this head was estimated at Rs. 1,50,000 in 1314 Fasli. The estimate for 1315 Fasli, has been raised to Rs. 1,80,000 being an increase of Rs. 30,000. As the manufacturing departments of the District Central Jails are now in a thoroughly working order the increase estimated under this head may be fairly expected.

Medical.—The estimate for 1314 Fasli, was Rs. 30,000. The present estimate stands at Rs. 1,30,000, showing an increase of one lakh. A large part of this increase (*i. e.*, Rs. 83,000) is due to the fact that the contribution of one pie received from the Local Funds for Plague measures has been now brought on the Budget which was not the case before.

Hitherto, only the amount spent from the Government Treasury on Plague measures was shown in the Budget, the contribution from the Local Funds being separately accounted for. Owing to this circumstance though the principal expenditure on measures for the prevention of the plague, such as the salaries and travelling allowances of the Medical officers, dressers &c., and of the troops employed on plague duty, which was paid from the State Treasury was shown in the Budget, other subsidiary expenditure which was met from the Local Funds, did not appear therein. Thus the full expenditure on account of plague was not exhibited in one place. To remedy this, the Local Fund contribution has been now credited to the State under the head "Medical", and the expenditure therefrom has been shown under the same head.

Miscellaneous.—The estimate for 1315 Fasli, (Rs. 2,90,000) is Rs. 74,000 less than the estimate for 1314 Fasli. (Rs. 3,64,000). The decrease occurs under the following three sub-heads:— (1) Nazzerana (decrease Rs. 11,000) (2) contribution for leave and pension (decrease Rs. 13,000) and (3) Miscellaneous (decrease, Rs. 50,000).

Railways.—The estimate has increased from Rs. 20,62,000 in 1314 Fasli, to Rs. 22,91,000, in 1315 Fasli, thus showing an increment of Rs. 2,29,000. The higher figure is justified on the ground that the revised estimate for 1314 Fasli is Rs. 23,55,500.

EXPENDITURE 1315 FASLI.

The total estimated expenditure for 1314 Fasli was Rs. 4,33,75,500. The estimated expenditure for 1315 Fasli is Rs. 4,25,35,700 showing a decrease of Rs. 8,39,800. This decrease is, of course, the net result of increases under some heads set off by decreases under others. These increases and decreases will be briefly commented upon below.

The most important increases occur under the following heads.

Receptions and entertainment.—Here the grant has been increased from Rs. one lakh in 1314 Fasli to 8 lakhs in 1315 Fasli. The increased provision of 7 lakhs is in view of the forthcoming visit of Their Royal Highnesses the Prince and Princess of Wales.

Interest.—The net increase under this head is over 6½ lakhs. This is not an actual increase. A sum of Rs. 6,85,000 representing portion of the Interest on the Two crore and the Berar Famine Loan hitherto wrongly charged under "Settlement of Debts" has been transferred to this head.

Police.—Under the various sub-heads there has been a decrease of Rs. 54,178 and an increase of Rs. 1,43,678 resulting in a net increase of Rs. 89,500. A decrease of Rs. 50,178 is due to the facts that

the post of the Commissioner of the city Police has not been permanently filled up, that the salaries of Government prosecutors have been transferred from this head to that of the High court, that the post of the Superintendent of the District Detective Force is vacant, and that reductions have been effected under various grants for extraordinary contingencies. The chief reasons for the increase are (1) a provision of Rs. 53,742 for purchase of Snieder Rifles for the District Police ; (2) of Rs. 25,000 for supplies of belts and pouches to the District Police Force ; (3) of Rs. 42,000 to meet extra charges in connection with the reorganization scheme of the District Police put forward by the Inspector General of Police and which is at present under consideration of Government.

Pensions.—The net increase under this head amounts to Rs. 46,580. Owing to the redistribution of the districts about 700 petty officials will be thrown out of employment and most of these who cannot be provided for elsewhere will be retired on gratuity or pension as the case may be.

Medical.—Under this head there has been a decrease of Rs. 25,717 and an increase of Rs. 63,498. Owing to the retirement of certain Hakims drawing large personal allowances, reductions in the allowances have been effected. The increase is chiefly due to plague expenses hitherto included under Local Funds now brought on to the Budget.

The main items of decreased expenditure are as follows.

Miscellaneous.—The estimated expenditure under this head is 10 lakhs less than that of 1314 Fasli. The decrease occurs under the sub-head "Purchase of Stock." The profits derived from coinage from bar silver are invested in purchase of stock, to form the Currency Reserve and the expenditure is dependent upon the amount of profit derived. It is thought that during 1315 Fasli, the Mint will be chiefly engaged in recoinage and the coinage from bar silver will be comparatively small. A reduction of Rs. 40,000 also appears in the law charges and of Rs. 18,000 under Famine expenditure. On the other hand, there are increases under certain items, principally an addition of Rs. 50,000 as an annual perpetual grant to the Victoria Memorial Orphanage in lieu of the lumpsum cash grant of six lakhs.

Settlement of old states debts.—A net reduction of Rs. 4,85,000 is shown under this head. A sum of Rs. 6,85,000 on account of interest on the Two Crore loan was previously shown under this head along with payments on account of the principal, but now the interest has been transferred to its proper head. For settlement of claims dealt with by the Debt Commission an increased provision of two lakhs has been made.

Public works and irrigation.—The net decrease amounts to Rs 3,90,712:—

(a) Under Irrigation works no provision has been made in this Budget for repairs of tanks breached by the heavy rains of 1312 Fasli, for which a provision of Rs. 3 lakhs was made in 1314 Fasli. Most of these works have been executed and what little remains will be paid for out of the usual Budget Grant for ordinary repairs. The provision for Manjera Project shows a reduction of Rs. 1,25,532 as against the grant of 1314 Fasli, because the work is approaching completion. On the other hand larger grants have been made for repairs and extensions of other sanctioned works. The total grant for Irrigation is Rs. 22,36,000 as against 24 lakhs in 1314 Fasli. It may be noticed that the Shalligowrarum Project has not been included in the Budget as the expenditure on this particular work will be met out of the cash recoveries from the Victoria Memorial Fund.

(b) Under Buildings and Roads there is a net decrease of Rs. 2,20,000. This is mainly due to the fact that the provision of 2 lakhs made in the Budget for Accountant General's office building has not been repeated. The total grant for 1315 Fasli is Rs. 19,30,000 against Rs. 21,50,000 in 1314 Fasli. This grant includes larger provision for Civil and Military buildings including a large sum for the Zenana Hospital.

Refunds.—The estimate under Refunds is Rs. 1,28,000 less than the figure at which it stood in 1314 Fasli. It includes a sum of Rs. one lakh for payment of arrears to the Sarf-i-khas on account of City Customs.

Military —The estimate for 1315 Fasli, shows a net increase of Rs. 87,532 on the estimate for 1314 Fasli. Taking the Regular Troops first the important items of increase are Rs. 1,68,000 for purchase of new rifles; Rs. 20,000 for the supply of saddles, &c., to the African Cavalry Guards; Rs. 5,000 for band instruments and Rs. 3,000 for Artillery bullocks. On the other hand there is a reduction of Rs. 20,000 under purchase of Artillery horses. Under the Imperial Service Troops there is an addition of nearly Rs. 8,000 for the upkeep of transport horses transferred from the Irregular Troops.

The estimated expenditure under the Golcondah Brigade shows a net decrease of Rs. 16,158. The largest saving Rs. 15,000 is on account of band instruments.

The expenditure under the Irregular Troops also indicate a net reduction of Rs. 77,300. A saving of Rs. 40,200 is secured by the abolition of *Lavaris* Jaidads or by reductions otherwise effected. In the Nizam Mahbub Jamaiaat a decrease of Rs. 42,900 has been brought about *i. e.*, of Rs. 25,000 under payment of arrears for dress, of Rs. 9,840 under salary of Sarkarda or Commanding Officer, of Rs. 5,300 under band and of Rs. 2,760 under other miscellaneous items.

Under the head Powder Factory a small reduction of Rs. 2,644 is shown which is due to an anticipated decrease in the manufacture of ammunition.

LAND REVENUE.

Land revenue.—Under Land Revenue administration a decrease of Rs. 83,954 is shown.

In the Extraordinary Jarida dated 23rd Tir 1314 Fasli, announcing the redistribution of the districts, it was stated that the redistribution scheme would result in a saving of Rs. 1,42,121 in the cost of Land Administration of the Divani Ilaka, and of Rs. 17,587 in that of the Sarf-i-khas Ilaka, not taking into account the savings in other branches. In the Budget of the Revenue Department, however, the actual saving shown was Rs. 90,000 only. On enquiry being made of the Revenue Department it was found that the savings mentioned in the Jarida were based on a wrong calculation. As a matter of fact, the increase of establishment required and the regarding of the officers effected under the re-organization will necessitate a permanent additional charge of Rs. 81,912 per annum under Land Administration alone, not to mention the increase of expenditure which is likely to occur under other Departments and for which applications are already coming in. For instance, the Revenue Secretary has asked for a provision of Rs. 50,000 in the Budget for 1315 Fasli, for a District office at Adilabad and probably several such office buildings will be required for the Tehsils. On the whole therefore it would appear that the redistribution of the districts has not resulted in any financial saving in the Land Revenue Administration and so much is now admitted by the Revenue Department as they state that the primary object of the change was not the economization of the expenditure. It is yet premature to say what the effect of the redistribution will be on the efficiency of the Land Administration but so far as the people most affected are concerned, the change is not much appreciated as a number of petitions have been received pointing out the inconvenience caused by the re-arrangement.

Under Survey and Settlement Department a new provision of Rs. 12,720 has been made for the establishment for demarcating the boundaries of ayacuts.

Minor Departments.—The estimate under Minor Departments shows a net decrease of Rs. 82,975 as compared with the preceding year. A large saving of Rs. 78,000 is due to the fact that last year this amount had to be provided for the purchase of a new Steam Launch, which expenditure has, of course, not to be met this year. The abolition of the Department for Translation of Oriental Works has brought about a saving of Rs. 8,212. Small reductions have also been made under other items. On the other hand, an additional sum of Rs. 5,000 has been provided for purchase of stallions for the Stud Farm and a new provision of Rs. 4,200 has been made for the revision of the Aurangabad Gazetteer.

Special allowances.—A steady endeavour is being made by the Financial Department to reduce and keep under check the expenditure under Special allowances. A searching and careful enquiry is being made by the Financial Department in respect of every such allowance and all unnecessary, undesirable, or undeserved grants are either reduced or stopped with the sanction of His Highness. A watchful eye is kept on those allowances which were originally sanctioned for a specified period or subject to any special condition, and as soon as the period expires or the condition ceases to exist, action is taken to have them discontinued at once. Where the allowances have been granted to men pending their appointment to the Government service, the Financial Department sees that they are given employment suitable to their qualifications as early as practicable. The Department has thus succeeded in cutting down a considerable expenditure under this head, the reduction in the present Budget being upwards of Rs. 56,000.

Rusums and Religious grants.—Under the heads (1) Rusums and (2) Religious grants, the estimates for 1315 Fasli are Rs. 56,000 and Rs. 48,196 less respectively than the estimates in the preceding year. Regarding these decreases, it need only be observed that smaller amounts have been provided this year, considering the fact that the full provision for any year is, as a general rule, not likely to be spent during that year, because some of the Rusumdars or Yomiedars die, or disputes arise in respect of some claims, and consequently regular enquiries have to be instituted which take up a long time and before final orders are passed for payment by the competent authorities, the year often runs out. Under the circumstances, moderately lower estimates under both these heads can answer all purposes.

Education.—The Budget grant for education in 1314 Fasli was Rs. 7,66,455 ; this year it stands at Rs. 7,40,500 showing a decrease of Rs. 26,000 in round numbers. The most important reduction is Rs. 25,000 under English Scholarships, as some of the scholarships rendered vacant are not likely to be filled up. Another noticeable decrease is Rs. 9,768 due to the abolition of the Aurangabad College. On the other hand among

the increases, one of Rs. 12,200 occurs on account of increases recently sanctioned by His Highness for the professorial staff and of Rs. 7,000 for additional books and scientific apparatus for the Nizam College.

Courts.—The expenditure under Courts shows a net increase of Rs. 11,878. An addition of Rs. 12,000 has been brought about by the confirmation of the Chief Justice (who had been officiating for several years) in his post. A reduction of Rs. 6,500 has been effected in the adjustment of salaries of certain judicial officers in consequence of the redistribution of the Districts.

Jails.—Under Jails, a reduction of Rs. 50,000 has been made on account of diet to prisoners, as the estimate for 1314 Fasli was fixed somewhat too high as compared with the actuals for 1313 Fasli. On the other hand an increase of Rs. 50,000 has been provided for the expenditure on jail manufactures, as the necessary raw materials required for the growing wants of the jail factories, necessitate a larger outlay under this head. Other small variations in different items, result in a net increase of Rs. 9,757 in the total estimate for jails this year as compared with 1314 Fasli.

General Administration.—Under General Administration an increase Rs. 16,734 is shown under the salary of the Assistant Minister, Finance, as full twelvemonths' salary was not included in the Budget for 1314 Fasli. There is also an increase of Rs. 3,024 on account of enhancement of the Revenue Secretary's pay. On the other hand, there is a reduction of Rs. 18,600 in the charges connected with the Legislative Council, of which amount Rs. 11,000 appears under the head of carriage allowances to the members of the Council. Taking all the increases and decreases into account, there is a net decrease of Rs. 9,819 in the expenditure under the head "General Administration".

CONCLUDING REMARKS.

On the whole, it will be noticed that the Budget for 1315 Fasli, is a more hopeful one than that for the preceding year. The revenue shows an increase of nearly 12 lakhs, whilst the expenditure is reduced by something like 8½ lakhs. Last year there was a deficit of over 26½ lakhs and though this year a deficit has not been avoided, it amounts to less than 7 lakhs, which is more than fully accounted for by a single item of extraordinary expenditure, namely that on account of the Royal visit. If this item be eliminated, a small surplus will be left. The result has been attained without unduly stinting any of the important departments of the State. Indeed, the Judicial Police and Medical Departments have each received a larger grant than in the previous year; Jails have been better provided for; no useful Public or Irrigation Works have been stopped or starved. The pruning knife has been applied only in

the case of unnecessary and unremunerative expenditure. That it was possible to effect all this was entirely due to the wise and far-seeing policy of His Highness in arming the Financial Department with powers to exercise a more real check and control over the finances of the State than was practicable before. It is hoped that if the same free hand is allowed to the Department in the future it will be able to improve and strengthen the financial position still further.

7th Aban 1314 Fasli. }
 12th September 1905. }

NANDAL SIL,
Officiating Financial Secretary.

BUDGET 1315.
HIS HIGHNESS THE NIZAM'S GOVERNMENT.

A.
General Statement of Accounts and
Estimate of RECEIPTS for the
year 1315 Fasli.
[6th October 1905 to 5th October 1906.]

A.—General Statement of Accounts and Estimate of

No	HEADS OF REVENUE.	Reference to page in the Detailed Budget.	Accounts 1313 Fash.	Budget Estimate 1314 Fash.	Revised Estimate 1314 Fash.
1	2	3	4	5	6
PRINCIPAL HEADS OF REVENUE.					
I.	Land Revenue	...	2,43,06,074	2,00,00,000	2,09,60,000
II.	CUSTOMS	(a) Customs	46,67,610	41,49,400	49,57,500
		(b) Salt	8,98,086	7,75,600	8,76,600
		(c) Octroi	84,402	75,000	96,000
	Total II.—Customs	...	56,50,128	50,00,000	59,30,100
III.	Excise (Abkari)	...	51,15,500	47,00,000	47,47,000
IV.	Opium	...	7,16,939	4,60,000	4,78,100
V.	Forest	...	5,19,695	4,70,000	4,80,000
VI.	Stamps	...	8,57,116	7,80,000	6,83,000
VII.	Mines	..	1,87,227	86,000	83,000
VIII.	Registration	...	40,650	41,000	39,500
	Total I to VIII	...	3,73,93,359	3,15,37,000	3,34,00,700
IX.	Berar rent	...	29,86,519	29,00,000	29,00,000
X.	Interest	...	6,39,827	5,57,000	6,54,000
POST OFFICE AND MINT.					
XI.	Post Office	..	1,69,304	1,62,000	1,75,000
XII.	Mint	...	2,09,220	23,22,000	41,25,100
	Total XI and XII	...	3,78,524	24,84,000	43,00,100
RECEIPTS BY CIVIL DEPARTMENT.					
XIII.	LAW AND JUSTICE...	(a) Courts	1,28,078	1,10,000	1,09,000
		(b) Jails	1,60,906	1,50,000	1,80,000
	Total XIII	...	2,88,984	2,60,000	2,89,000

RECEIPTS of His Highness the Nizam's Government.

Average for five years.	Budget Estimate 1815 Fasli.	DIFFERENCE.			Remarks
		Decrease.	Increase.		
7	8	9	10	11	
				Net	
				Decrease.	Increase.
2,10,10,500	2,05,00,000	4,500	5,04,500	...	5,00,000
41,93,300	47,21,400	2,845	5,77,845	...	5,75,000
8,33,900	8,95,600	...	1,20,000	...	..
1,31,600	80,000	...	5,000	...	...
51,58,800	57,00,000	2,845	7,02,845	...	7,00,000
46,27,300	48,00,000	...	1,00,000	...	...
4,63,000	4,65,000	200	5,200	...	5,000
4,25,200	5,60,000	3,000	93,000	...	90,000
7,86,500	7,75,000	14,600	9,600	5,000	...
1,63,900	86,000	10,000	10,000	...	...
40,000	37,500	3,500	...	...	...
2,26,76,100	3,29,23,500	38,645	14,25,145	...	13,86,500
11,59,800	29,00,000	...	...	...	...
6,03,500	7,00,000	5,000	1,48,000	...	1,43,000
1,60,500	1,75,000	750	13,750	...	13,000
54,900	16,61,000	7,01,000	40,000	6,61,000	...
2,15,400	18,36,000	7,01,750	53,750	6,48,000	...
1,17,000	1,10,000	...	...	...	...
1,10,000	1,80,000	59,000	89,000	...	30,000
2,36,000	2,90,000	59,000	89,000	...	30,000

A.—General Statement of Accounts and Estimate of

No.	HEADS OF REVENUE.	Reference to page in the Detailed Budget.	Accounts 1313 Fasli.	Budget Estimate 1314 Fasli.	Revised Estimate 1314 Fasli.
1	2	3	4	5	6
XIV.	Police ...		4,86,769	4,03,500	4,06,000
XV.	Education ...		68,092	54,000	55,500
XVI.	Medical ...		1,25,073	30,000	30,000
XVII.	Minor Departments ...		41,270	20,000	27,000
	Total XIII to XVII ...		10,10,188	7,67,500	8,07,500
	MISCELLANEOUS.				
XVIII.	Printing ...		4,381	3,500	3,700
XIX.	Miscellaneous ...		7,39,026	3,64,000	3,62,000
	Total XVIII and XIX ...		7,43,407	3,67,500	3,65,700
	PUBLIC WORKS.				
XX.	Irrigation and Public Works ...		89,110	32,000	30,000
XXI.	Receipts by Military Department ...		19,862	10,000	9,000
XXII.	Railways ...		36,43,164	20,62,000	23,55,500
	Total from No. 1 to No. XXII ...		4,69,03,960	4,07,17,000	4,48,22,500
XXIII.	Suspense account ...				
	Grand Total (A) Revenue ...		4,69,03,960	4,07,17,000	4,48,22,500
A.	Advances ...		27,29,132	14,90,000	13,01,000
B.	Loans ...		11,01,500	...	...
C.	Deposits or Banking Accounts ...		75,93,107	81,23,500	77,80,500
D.	Remittances ...		1,18,69,791	92,50,000	1,60,50,000
E.	Ayapatti ...		15,041	10,000	10,000
	Total (B). Debt heads ...		2,33,13,571	1,87,83,500	2,51,41,500

RECEIPTS of His Highness the Nizam's Government.

Average for five years.	Budget Estimate 1315 Fasli.	DIFFERENCE.		Remarks	
		Decrease.	Increase		
7	8	9	10	11	
				Net.	
				Decrease.	Increase.
3,90,900	4,03,500	...	...	...	..
61,800	64,000	...	10,000	...	...
51,300	1, 30,000	...	1,00,000	...	...
46,100	27,500	...	7,500	...	...
7,86,100	9,15,000	59,000	2,06,500	...	1,47,500
4,500	4,000	200	700	...	500
10,54,700	2,90,000	74,000	...	...	...
10,59,200	2,94,000	74,200	700	73,500	...
80,200	32,000	...	...	...	...
50,000	10,000	...	..	...	...
41,35,600	22,91,000	..	2,29,000	...	...
4,07,65,900	4,19,01,500	8,78,595	20,63,095	...	11,84,500
4,07,65,900	4,19,01,500	8,78,595	20,63,095	...	11,84,500
39,05,600	19,00,000	...	5,00,000	...	...
75,00,300	...	...	...	...	...
68,50,200	80,26,2 0	10,39,000	9,41,700	97,300	...
91,27,600	92,50,000	...	...	...	...
87,000	10,500	...	500	...	...
2 74 70 700	1.91.86.700	10,39,000	14,42,200	...	4 03,200

BUDGET 1315.
HIS HIGHNESS THE NIZAM'S GOVERNMENT.

B.

**General Statement of Accounts and
Estimate of EXPENDITURE for the
year 1315 Fasli.**

[6th October 1905 to 5th October 1906.]

B.—General Statement of Accounts and Estimate of

No.	HEADS OF EXPENDITURE.	Reference to page in the Detailed Budget.	Accounts 1313 Fash.	Budget Estimate 1314 Fash.	Revised Estimate 1314 Fash.
1	2	3	4	5	6
	DIRECT DEMANDS ON THE REVENUE.				
1	Refunds ...		8,94,177	9,00,000	7,66,000
2	Compensations and Assignments ...		5,69,163	8,80,000	5,40,500
	<i>Charges in respect of Collections, viz.—</i>				
3	LAND REVENUE—				
	(1) District Administration ..		12,60,741	13,46,152	12,72,200
	(2) Survey and Settlement ...		2,24,393	2,23,027	1,96,100
	(3) Inam Department ...		21,920	19,875	20,400
	(4) Village Officials ...		14,61,748	13,29,400	14,00,000
	(5) Dust-bund ...		1,88,981	1,00,000	1,50,000
	Total 3—Land Revenue ...		31,57,783	30,18,454	30,38,700
4	CUSTOMS—				
	(1) Office of Comr. and Dy. Comr. ...		80,362	70,904	66,000
	(2) District Customs Houses ...		4,84,900	5,43,577	5,04,000
	(3) Cantonment ...		32,645	32,640	32,900
	Total 4—Customs ...		5,97,907	6,47,121	6,02,900
5	Excise (Abkari) ...		42,969	46,800	44,600
6	Opium ...		3,532	2,600	1,900
7	Forest ...		1,99,729	2,43,400	2,03,100
8	Stamps ...		1,22,070	95,832	91,600
9	Mines ...		6,114	6,600	6,600
10	Registration ...		44,219	48,700	47,100
	Total 1 to 10 ...		56,37,663	58,89,567	53,43,000
11	Interest ...		20,12,588	7,17,500	6,87,500
	POST OFFICE AND MINT.				
12	Post Office ...		3,05,094	3,31,971	3,13,000
13	Mint ...		9,77,667	11,38,201	8,11,900
	Total 12 and 13 ...		12,82,761	14,70,172	11,24,900

B.—General Statement of Accounts and Estimate of

No	HEADS OF EXPENDITURE	Reference to page in the Detailed Budget	Accounts 1913 Est.	Budget Estimate 1914 Est.	Revised Estimate 1914 Est.
1	2	3	4	5	6
	SALARIES AND EXPENSES OF CIVIL DEPARTMENTS.				
14	General Administration ...		13,66,854	15,16,819	14,00,400
15	Law and Justice. { (a) Courts ..		7,69,155	8,18,822	7,58,400
	{ (b) Jails ..		3,96,153	4,79,443	4,74,300
	Total 15 ...		11,65,308	12,98,265	12,32,700
16	Police ..		27,85,805	29,71,900	27,71,700
17	Education ...		7,29,204	7,66,455	6,77,000
18	Medical ...		6,72,117	7,28,319	6,96,000
19	Minor Departments ..		1,92,564	2,76,075	2,49,100
	Total 14 to 19 ...		69,11,952	75,57,833	70,26,900
20	Contribution to Municipalities ..		3,57,907	3,63,800	3,54,000
21	Payments to His Highness ...		50,00,000	50,00,000	50,00,000
	STIPENDS AND ALLOWANCES.				
22	Mansab ...		13,31,437	13,60,000	13,39,000
23	Rusums ...		6,93,016	8,16,000	6,96,000
24	Pensions ... { (a) Jagirs ..		50,434	55,000	50,000
	{ (b) Other Pensions ...		8,92,432	9,51,020	9,59,000
	Total 24 ..		9,42,873	10,06,020	10,09,000
25	Special Allowances ...		2,31,259	2,58,614	2,15,000
26	Religious and Charitable Grants ..		5,46,759	6,25,096	5,80,700
	Total 22 to 26 ...		27,45,344	40,65,730	38,39,700
	MISCELLANEOUS CIVIL CHARGES.				
27	State Receptions and Entertainments ...		1,96,472	1,00,000	1,11,900
28	Printing ...		36,940	37,852	37,000
29	Miscellaneous. { (a) Ordinary ...		28,33,118	22,82,000	41,34,000
	{ (b) Famine Expenses...		6,568	18,000	18,000
	Total 27 to 29 ...		30,73,098	24,37,852	43,00,900
30	Settlement of Old State Debts ...		15,57,866	22,60,000	36,50,000
	PUBLIC WORKS.				
31	Irrigation and Public Works ..		46,07,277	45,90,712	45,55,000

EXPENDITURE of His Highness the Nizam's Government.

Average for five years	Budget Estimate 1915 Fasli.	DIFFERENCE.		Remarks	
		Decrease	Increase		
7	8	9	10	11	
				Net.	
				Decrease.	Increase.
15,36,000	15,07,000	39,264	29,445	9,819	...
7,90,200	8,30,700	25,604	37,482	...	11,878
4,91,100	4,89,200	50,600	60,357	...	9,757
12,81,300	13,19,900	76,204	97,839	...	21,635
27,94,800	30,61,400	54,178	1,43,678	...	89,500
7,30,900	7,40,500	55,731	29,776	25,955	...
6,62,900	7,66,100	25,717	63,498	...	37,781
2,77,600	1,93,100	1,14,847	31,872	82,975	...
72,83,500	75,88,000	3,65,941	3,96,108	...	30,167
4,30,000	3,54,500	9,300	...	...	...
48,28,400	50,00,000	...	..	...	...
13,74,000	13,50,000	10,000	...	...	...
6,81,800	7,60,000	60,000	4,000	56,000	...
64,800	52,400	2,600	...	...	...
7,93,300	9,97,600	18,020	64,600	...	46,580
5,58,100	10,50,000	20,620	64,600	...	43,980
3,50,000	2,02,200	56,414	..	...	...
5,68,500	5,76,900	51,256	3,060	48,196	...
38,32,400	39,39,100	1,98,290	71,660	1,26,630	...
2,41,500	8,00,000	...	7,00,000	...	...
35,900	37,800	52	...	...	...
14,95,000	12,95,200	10,42,800	56,000	9,86,800	...
18,20,300	...	18,000	...	...	..
35,96,300	21,53,000	10,60,852	7,56,000	3,04,852	...
10,96,300	17,75,000	6,85,000	2,00,000	4,85,000	...
34,76,600	42,00,000	7,54,662	3,63,950	3,90,712	...

B.—General Statement of Accounts and Estimate of

N.	HEADS OF EXPENDITURE	Reference to page in the Detailed Budget.	Accounts 1313 Fash.	Budget Estimate 1314 Fash.	Revised Estimate 1314 Fash.
1	2	3	4	5	6
	MILITARY.				
32	MILITARY .	(a) Office of Military Secretary	44,677	43,608	45,500
		(b) Regular Troops .	11,54,032	11,78,709	11,07,700
		(c) Imperial Service Troops	6,17,197	6,20,058	6,09,600
		(d) Golconda Brigade ..	3 90,673	4,35,276	4,10,600
		(e) Irregular Troops ..	41,03,395	42,10,778	40,82,100
		(f) Powder factory ...	62,234	23,939	23,500
		Total 32—Military ..	63,72,258	65,14 368	62,79,000
33	Railways		43,32 238	25,08,041	26 04,700
	Total I.—Refunds to 33.—Railways ...		4,48,94,252	4,33,75,575	4,47,65,600
34	Expenditure of previous years now brought to account		1,54,787	...	...
	Grand Total Expenditure ...		4,50,49,039	4,33,75,575	4,47,95,600
A	Advances		38,66,269	6,08,000	6,15,000
B	Loans		11,00,345	...	...
C	Deposits or Banking Accounts ...		80,96,934	80,93,500	80,80,500
D	Remittances		1,79,56,433	92,50,000	92,50,000
E	Ayapatti		12,515	10,000	10,000
	Total Debt Heads.		3,10,32,496	1,79,61 500	1,79,55,500

EXPENDITURE of His Highness the Nizam's Government.

Average for five years.	Budget Estimate 1315 Fasli.	DIFFERENCE.		Remarks.	
		Decrease.	Increase.		
7	8	9	10	11	
				Net.	
				Decrease.	Increase.
68,100	46,088	...	480	...	...
11,64,500	13,48 475	26,894	1,96,660	...	1,69,766
5,68,100	6,33,474	444	13,860	...	13,416
4,03,900	4,19,118	19,754	3,596	16,158	...
41,59,700	41,33,450	1,08,735	31,407	77,325	...
30,700	21,295	2,644	...	...	...
63,95,000	66,01,900	1,58,471	2,46,003	...	87,532
41,76,300	25,11,700	502	4,161	...	3,656
4,29,11,000	4,25,35,700	38,70,167	30,30,292	8,39,875	...
12,11,700	...	...	...	...	...
4,41,22,700	4,25,35,700	38,70,167	30,30,292	8,39,875	...
27,96,500	5,10,000	1,00,000	2,000	98,000	...
32,41,000	...	...	...	...	...
64,58,600	79,40,000	8,48,800	6,95,300	1,53,500	...
1,05,17,100	92,50,000	...	...	...	...
81,900	10,000	...	...	...	...
2,30,95,100	1,77 10 000	9,48,800	6,97,300	2,51,500	...

C.

Cash Balance Statement.

C.—CASH BALANCE

No	Heads of Receipts.	Accounts 1313 Fash.	Budg-t Estimate 1314 Fash.	Revised Estimate 1314 Fash.	Budget Estimate 1315 Fash.
1	2	3	4	5	6
1	Opening Balance ...	1,87,13,276	2,14,9,080	1,28,49,272	2,00,92,172
2	Total Revenue ...	4,69,03,960	4,07,17,000	4,48,22,500	4,19 01,500
3	Total Debt Head Receipt ...	2,33,13,571	1,87,83,500	2,51,41,500	1,91,86,700
	Grand Total ...	8,89,30,807	8,09,91,302	8,28,13,272	8,11,80,372

Fasli.

STATEMENT.

No.	Heads of Expenditure.	Accounts 1813 Fasli.	Budget Estimate 1314 Fasli.	Revised Estimate 1314 Fasli.	Budget Estimate 1315 Fasli.
1	2	3	4	5	6
1	Total Service Expenditure ...	4,50,49,039	4,33,75,575	4,47,65,600	4,25,35,700
2	Total Debt Head Disbursement...	3,10,32,496	1,79,61,500	1,79,55,500	1,77,10,000
3	Closing Balance ...	1,28,49,272	1,96,54,227	2,00,92,172	2,09,34,672
	Grand Total ...	8,89,30,807	8,09,91,302	8,28,13,272	8,11,80,372

